

LEWIS
AND
ROCA
LLP
LAWYERS

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3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320

40 North Central Avenue, Suite 1900
Phoenix, Arizona 85004-4429
Facsimile (602) 734-3824
Telephone (602) 262-5756

Susan M. Freeman AZ State Bar No. 004199
Email: sfreeman@lrlaw.com
Rob Charles NV State Bar No. 006593
Email: rcharles@lrlaw.com

Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

USA CAPITAL REALTY ADVISORS,
LLC,

USA CAPITAL DIVERSIFIED TRUST
DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED
FUND, LLC,

USA SECURITIES, LLC,
Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**STIPULATION RE PRIORITY
CLAIM OF DANIEL OBERLANDER**

Affects:

- ☐ All Debtors
☒ USA Commercial Mortgage Company
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA Capital First Trust Deed Fund, LLC
☐ USA Securities, LLC

The USACM Liquidating Trust (the "USACM Trust"), and Daniel Oberlander ("Oberlander"), by and through their undersigned counsel, stipulate:

1. Oberlander filed the following Proofs of Claims:

- 10725-00762 in an amount unknown as an unsecured priority claim;

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- 10725-00952 in the amount of \$1,482.58 as an unsecured priority claim;
- and
- 10725-00969 in the amount of \$1,482.58 as an unsecured priority claim.

2. On March 23, 2007 the USACM Trust filed an objection [DE 3261] to the priority status of claim nos. 10725-762 and 10725-00969 filed by Oberland arguing that the proofs of claim are not entitled to priority status and requested that the claims be reclassified as general unsecured claims.

3. On April 16, 2007, Oberlander filed a response [DE 3453] to the objection of the USACM Trust. Upon further investigation, the USACM Trust has determined that the claim is entitled to a priority status under 11 U.S.C. §507(a)(4).

4. The hearing on the objection and response occurred on April 26, 2007 at 9:30 a.m.

5. In view of the foregoing, the parties hereby stipulate and agree;

- Claim No. 10725-00762 filed in an amount unknown, and Claim No. 10725-00952, may be disallowed in their entirety on the ground that they have been amended and superseded by Claim No. 10725-00969;
- The USACM Trust will withdraw its objection to Claim No. 10725-00969; and
- Claim No. 10725-00969 may be allowed as an unsecured priority claim pursuant to 11 U.S.C. §507(a)(4) in the amount of \$1,482.58.

Dated: May 1, 2007.

LEWIS AND ROCA LLP

By: /s/ RC (#6593)


Susan M. Freeman, AZ 4199 (*pro hac vice*)
Rob Charles, NV 6593
3993 Howard Hughes Parkway, Suite 600
Las Vegas, Nevada 89169-5996
Telephone (702) 949-8320
Facsimile (702) 949-8321
Counsel for USACM Liquidating Trust

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LLP
LAWYERS

-and-

Dated: May 1, 2007

GOOLD PATTERSON ALES & DAY

By: 
/s/ KJB (#6238)
Kelly J. Brinkman, NV 6238
4496 S Pecos Road
Las Vegas, NV 89121
Telephone (702) 436-2600
Facsimile (702) 436-2650
kbrinkman@gooldpatterson.com
Attorneys for Daniel Oberlander